

Revised Program Manual

Prepared by:

**Office of Management & Budget
Office of the Governor**

Effective July 24, 2000

Revised Program Manual

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Revised Program (RP) Manual

General Instructions

A Revised Program is a change to an existing appropriation and/or authorized positions. The Office of Management and Budget (OMB) approves position changes and has limited flexibility to change appropriations per AS 37.07.080 Program execution. The Revised Program Manual is OMB's policy statement on these actions.

AS 37.07.080 authorizes the following types of revisions to appropriations:

- Transfers between line items and/or allocations within an appropriation
- Use of a reimbursable service agreement to finance the provision of a service
- Legislative Budget and Audit Committee (RPL) approval for additional federal and other specific receipts authorization.

Operating budget revisions apply only to the fiscal year in which they are requested. If the purpose for the revision is on going, the change must be reflected in future budget submissions.

This manual focuses on budget revisions that require OMB approval. OMB has delegated approval authority to Commissioners for some types of revised programs to allow flexibility in making day-to-day budget decisions without excessive overhead and delay. See Delegation Memo on Page 3 and Delegation Quick Reference on Page 5. Included in this delegation is the responsibility to establish controls and guidelines similar to those required by OMB, and to assure adherence. If Commissioners delegate their authority, the controls established must include assurance that only authorized personnel submit revised program requests to OMB.

Program managers are responsible for implementing their budgets and providing information on a regular basis to OMB, the legislature, and other interested parties.

In addition to OMB requirements for revised program requests, associated AKSAS transactions must abide by the policies and procedures established by the Division of Finance. The AKSAS Handy Guide is an excellent quick reference for budget and accounting transactions. It is available on-line at www.state.ak.us/local/akpages/ADMIN/dof/aksas/handy.htm. Also available on-line are the Administrative Manual and the Accounting Procedures Manual, see Division of Finance's homepage at www.state.ak.us/local/akpages/ADMIN/dof/akfin.htm.

Agency Document Number

Each revised program requires an Agency Document Number (ADN) for tracking purposes.

ADN	<p>Use the following seven-digit format:</p> <p>XX-X -XXXX</p> <p>XX = Department number</p> <p>X = Last digit of affected fiscal year</p> <p>XXXX = A unique number assigned by the agency</p>
Combining RP Requests	<p>When a requested action requires more than one type of revised program, include all information and documentation required by all types of revised programs in one request.</p>

State of Alaska

Tony Knowles, Governor

Office of Management and Budget

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To: All Commissioners

Date: July 24, 2000

From: Annalee McConnell
Director

Subject: Revised Program
Delegation of Authority

As part of the process of rewriting the Revised Program Manual, we reviewed the authority delegated to Commissioners. Over time, various memos of delegations had been done. It has been burdensome for departments and OMB to maintain and refer to several documents. Also, we've modified the delegation authority for position changes due to recent increased focus on positions. In order to simplify and clarify delegated authority, I am rescinding all past delegations and delegating the following revised program authorizations to Commissioners. Executive Directors of public corporations which are government instrumentalities within state departments that have a legal existence independent of and separate from the state are delegated the same authorizations as those delegated to Commissioners. (Examples include AHFC, AIDEA, ASMI, and Aerospace Development Corporation.) These delegations of authority are to allow flexibility in making day-to-day budget decisions without excessive overhead and delay. Included in this delegation is the responsibility for departments to establish controls and guidelines similar to those required by OMB, and to assure adherence.

As you are aware, there has been increased interest in position counts. There was considerable focus on new positions when the FY2000 budget was released in December 1998. The Commission on Privatization and Delivery of Government Services in 1999 focused attention on the number and range distribution of positions. The Conference Committee this last session reduced department counts to the FY2000 Management Plan level. Also, OMB is concerned about "range drift" and public perceptions that line positions are being converted to or cut before management positions. As a result OMB approval levels have been increased.

Transfers

Except for the grants line, Commissioners have authority to approve operating budget transfers of expenditure authorization between line items within an allocation, and/or transfers between allocations within an appropriation.

Positions

For classified positions, Commissioners have authority to approve all actions for positions below Range 23, and deletion and transfer authority for positions at a Range 23 and greater.

Commissioners have authority to approve all actions for labor trades and crafts positions.

For agencies with 100% exempt positions (such as Alaska Commission on Post Secondary Education, Alaska Industrial Development and Export Authority, Alaska Housing Finance Corporation, and the Alaska Military Youth Academy), Commissioners have authority to delete or transfer positions at any range. Also, for positions below Range 14, Commissioners have authority to approve creation of new positions and reclassification of existing ones; however OMB must be notified of these actions.

Reimbursable Service Agreements (RSA)

Commissioners have authority to approve the following types of RSA contractual agreements between state agencies:

- Budgeted RSAs,
- Unbudgeted RSAs equal to or less than \$100,000,
- Unbudgeted amendments to budgeted RSAs that increase the budgeted amount by \$100,000 or less. This limit applies to the cumulative total of all unbudgeted amendments.

We will continue working with you and your staff to improve our ways of doing business and I welcome your suggestions. As always, the OMB budget analyst assigned to your agency is available to answer questions or provide additional information.

Commissioners' Delegated Approval

Revised Program Approval Authorization Delegated from OMB Effective July 24, 2000

Type	Description	Delegated Approval Authority
Transfer	Operating budget line item transfers and/or transfers between allocations within an appropriation	Transfers between all line items except the grants line Transfers between allocations except the grants line
Position	Creation, deletion, reclassification, or transfer of a position	Classified Positions < Range 23 - all actions = > Range 23 deletion or transfer only Agencies with 100% Exempt Positions < Range 14 - all actions (Notify OMB of new positions & reclassifications) = > Range 14 deletion or transfer only
RSA	RSA contractual agreements between state agencies	Budgeted RSAs Unbudgeted RSAs = < \$100,000 Unbudgeted RSAs + Amendments = < \$100,000 Unbudgeted Amendments that increase Budgeted RSAs = < \$100,000

Note: Executive Directors of public corporations which are government instrumentalities within state departments that have a legal existence independent of and separate from the state are delegated the same authorizations as those delegated to Commissioners. (Examples include AHFC, AIDEA, ASMI, and Aerospace Development Corporation.)

Transfer Between Line Items and/or Allocations

Purpose	Transfer of expenditure authorization between line items within an allocation; or transfers between allocations within an appropriation.
Approval Requirements	<p><u>Operating Appropriations</u> OMB approval is required to transfer funds to or from the grants line only. This applies to both line item transfers affecting the grants line item, and transfers between allocations that affect the grants line item.</p> <p>Except for the grants line, OMB has delegated to Commissioners the authority to approve transfers between allocations and between line items.</p> <p><u>Capital Appropriations</u> OMB approval is required for transfers between allocations.</p>
Documentation Required	<p>Agency Request Memo to OMB Analyst Provide basic information describing the transfer request.</p> <p>Why do funds need to be transferred? Identify the line item(s) and/or allocation to be increased. What service, activity, or purchase will occur as a result of this change?</p> <p>What is the amount and funding source to be transferred? Identify the line item(s) and/or allocation to be decreased. Why are funds available for transfer? What service, activity, or purchase will be eliminated?</p> <p>What effect, if any, will there be on the next fiscal year's budget?</p> <p>What would happen if the RP request were denied? For example, would denial result in noncompliance with state, federal, or local laws or regulations?</p> <p>Authorized Budget (AB) Screen Print Attach an AKSAS screen print of the AB revised program transaction.</p> <p>Use Transaction Code 520-50 and budget type RPG (Revised Program) for RPs that require OMB approval. For RPs that do not require OMB approval, refer to the AKSAS Handy Guide to determine the appropriate transaction code.</p>

<p>Documentation Required (continued)</p>	<p>The narrative section of the document must identify the ADN, and the appropriation number(s) (AR) at the total control level. The total control level is the allocation level, or the appropriation level for appropriations that do not have allocations. (Departments may enter additional information as space allows.)</p> <p>Supporting Documentation Submit any supporting documentation that would clarify the request.</p> <p>Capital Appropriations Attach photocopies of the page(s) of the appropriation bill. Provide a history of any previous revised programs for the affected appropriation.</p>
<p>Review Criteria</p>	<p>Transfers out of the grants line will be carefully scrutinized, particularly when the transfer would increase a program's administrative budget at the expense of the grants budget.</p>

Position Changes

Purpose	Creation, deletion, reclassification, or transfer of a position(s).
Approval Requirements	<p>Classified Positions Range 23 or greater: OMB approval is required prior to creation of a position or reclassification of an existing position. Exceptions: Reclassifications resulting from a broad class study, a classification review, or advances of a flex-position. Also exempt are positions in the Analyst/Programmer and Systems Programmer classification series.</p> <p>OMB approval is not required for deletion or transfer of positions at any range.</p> <p>Note: Transfers of positions, both intra agency and inter-agency, must be addressed during the budget reconciliation process with the Authorized and Management Plan budget scenarios, and during preparation of the next Governor's budget request scenario. See Reconciliation RP type on Page 22.</p>
	<p>Exempt and Partially Exempt Positions in Departments OMB approval is required prior to all actions for all ranges.</p> <p>Exceptions: OMB approval is not needed for personnel actions for Attorney/Associate Attorney positions for Public Defender, Office of Public Advocacy, and Department of Law. Also exempt are positions in the Student Intern and Program Service Aide classification series</p>
	<p>Agencies with 100% Exempt Positions (Quasi-independent Agencies: ACPE, AIDEA, AHFC, etc.) Range 14 or greater: OMB approval is required prior to creation of a position or reclassification of an existing position.</p> <p>Range 13 or less: OMB must be notified of the creation of a position or the reclassification of an existing position.</p> <p>OMB approval is not required for deletion or transfers of positions at any range.</p> <p>Note: Transfers of positions, both intra-agency and inter-agency, must be addressed during the budget reconciliation process with the</p>

Approval Requirements (continued)	Authorized and Management Plan budget scenarios, and during the next Governor's budget request scenario. See Reconciliation RP type on Page 22.
	For all the above categories, position time status changes do not require OMB prior approval, they will be reviewed during the budget reconciliation process with the Authorized and Management Plan budget scenarios and during preparation of next Governor budget scenario. See Reconciliation RP type on Page 22.
Documentation Required	<p>Agency Request Memo to the Director of OMB For either an approval request or notification, provide basic information including</p> <ul style="list-style-type: none"> ADN (Agency Document Number) PCN (Position Control Number) Description of duties Reason(s) for change Funding source(s) Effective date of proposed action If changing line-employee position to management level, provide explanation What would happen if the RP request were denied? For example, would denial result in noncompliance with state, federal, or local laws or regulations? <p>Supporting Documentation Submit any supporting documentation that would clarify the request.</p> <p>Position changes must be reflected in future budget submissions.</p>

Position Changes

OMB Approval Requirements -- Quick Reference

Classified Positions

	< Range 23	= > Range 23	Exceptions: Reclassifications resulting from broad class study, classification review, or advances of flex-positions Classification Series: Analyst/Programmer Systems Programmer
New	N	Y	
Reclassification	N	Y	
Deletion	N	N	
Transfers	N	N	
LTC Positions	N	N	

Exempt & Partially Exempt Positions in Departments

	All Ranges	Exceptions: Attorney/Associate Attorney Positions for Public Defender, Office of Public Advocacy, and Department of Law Classification Series: Student Intern Program Service Aide
New	Y	
Reclassification	Y	
Deletion	Y	
Transfers	Y	

Agencies with 100% Exempt Positions (Quasi-independent Agencies: ACPE, AIDEA, AHFC, Alaska Military Youth Academy, etc.)

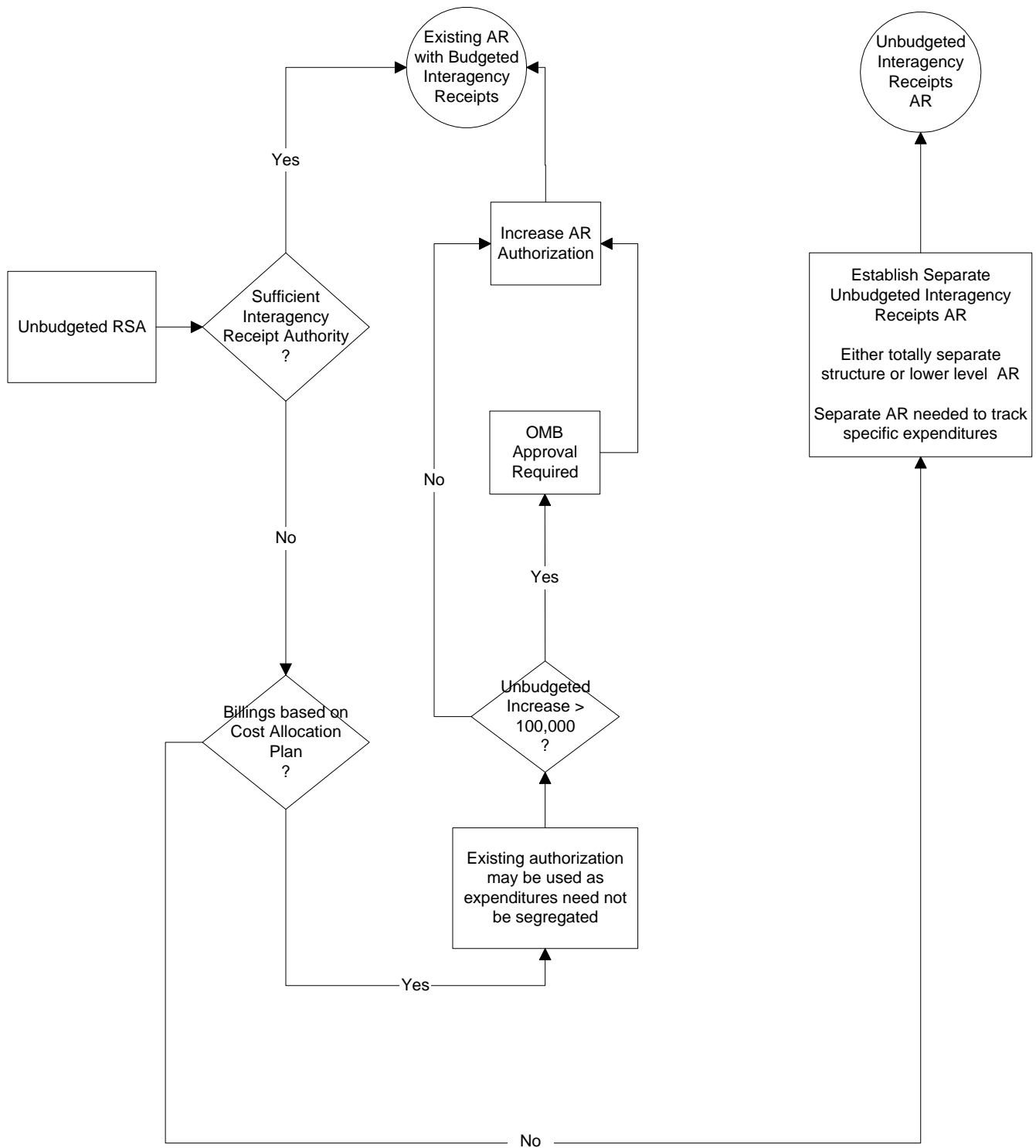
	< Range 14	= > Range 14
New	N (Notify OMB)	Y
Reclassification	N (Notify OMB)	Y
Deletion	N	N
Transfers	N	N

Reimbursable Service Agreement (RSA)

Purpose	<p>RSA contractual agreements may be used between state government agencies for reimbursement for services performed per AS 37.07.080 (e).</p> <p>For agreements entered into by the University of Alaska, also see AS 14.40.325.</p>
Approval Requirements	<p>Budgeted RSAs may be executed by agencies without OMB review.</p> <p>Budgeted means:</p> <ol style="list-style-type: none"> 1. Requesting agency has, by law, the authority to obtain or provide a service and has an appropriation that may be used for that purpose; and 2. Servicing agency has sufficient interagency receipt authority. <p>OMB has delegated to Commissioners the authority to approve unbudgeted RSAs equal to or less than \$100,000.</p> <p>OMB approval is required for:</p> <ul style="list-style-type: none"> ▪ Unbudgeted amendments that would increase a budgeted RSA by more than \$100,000 ▪ Unbudgeted RSAs greater than \$100,000 ▪ Amendments to unbudgeted RSAs that increase the cumulative total of the original and all previous amendments to greater than \$100,000 <p>The RSA must be approved prior to commencement of work. Exceptions must include an explanatory memo.</p>
Documentation Required	<p>1. RSA Form (ADNs are required for both agencies) Provide a description of the service and technical information as indicated on the RSA form. The description must answer who, what, where, when, why, and how costs estimates were derived. Continue on additional pages as needed.</p> <p>By statute, the servicing agency's billings must be based either on actual costs or a cost allocation method approved by OMB.</p> <p>The requesting agency must always give the appropriation cite(s) (Chapter, SLA, page, and line).</p> <p>Commencement and completion dates must be consistent for the type of appropriation paying for the service. For example, commencement and completion dates for an operating appropriation must be within a fiscal year.</p> <p>A completed form must have the signatures of the authorized staff for</p>

Documentation Required (continued)	<p>the Requesting and Servicing Agencies. OMB will accept faxed forms that have been signed by both agencies, e-mail authorization will not be accepted. (See amended RSA form on Page 21.)</p> <p>RSA Amendments Complete the form as described above and include reasons for the amendment. Attach copies of the original RSA and all previous amendments.</p> <p>2. Authorized Budget (AB) Screen Print Attach an AKSAS screen print of the AB revised program transaction. Use Transaction Code 520-50 and Budget Type RPG (Revised Program) for RSAs that require OMB approval. For RSAs that do not require OMB approval, refer to the AKSAS Handy Guide to determine the appropriate transaction code.</p> <p>The narrative section of the document must identify the ADN, and the appropriation number(s) (AR) at the total control level. The total control level is the allocation level, or the appropriation level for appropriations that do not have allocations. (Departments may enter additional information as space allows.)</p> <p>Recording RSAs in AKSAS A. Unanticipated RSAs Operating Appropriation If the servicing agency has sufficient interagency receipt authorization, then the RSA is a Budgeted RSA and an existing AKSAS appropriation may be used. See the definition of Budgeted RSAs under Approval Requirements.</p> <p>If the servicing agency needs additional interagency receipt authorization, and the billings are based on a cost allocation plan approved by OMB; an existing AKSAS appropriation may be increased. A separate appropriation structure is not required to segregate expenditures, but it is not prohibited. If the billings are based on actual costs, a separate AKSAS appropriation structure (lower level AR or totally separate structure) must be used so expenditures can be identified.</p> <p>If an RSA involves both actual costs and a cost allocation plan, separate AKSAS appropriation structures must be used. Actual costs must be segregated. However, if an overhead rate based upon an approved cost allocation plan is applied to the actual costs, the overhead will be considered an actual cost and does not need to be segregated.</p> <p>Capital Appropriation For CIP authorization, follow same guidelines as described for interagency receipt authorization above.</p>
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RSA Servicing Agency - Interagency Receipt Authority AKSAS Appropriation (AR) Structure



<p>Documentation Required (continued)</p>	<p>B. Unique Requirements for Capital Appropriations Per AS 37.07.050 (a) (9), operating budget requests must include personal services expenditure information from capital appropriations. Prior year actual, current year authorized, and succeeding fiscal year budget requests must include personal services expenses from capital appropriations.</p> <p>Personal services costs from a capital appropriation may be recorded in AKSAS in either an operating or a capital appropriation structure. Agencies choosing to record personal services in a capital appropriation structure must include these expenses when reporting operating appropriation expenditures.</p> <p>Option - Use AKSAS Capital Appropriation Structure <u>Budgeted</u> Within same agency - CIP receipts in operating appropriation: Generally, the operating budget appropriation is for personal services only.</p> <ul style="list-style-type: none"> ▪ Operating appropriation must be restricted. ▪ RSA form need not be used; however, the agreement for reimbursement must be documented. ▪ Existing capital appropriation may be used up to the operating CIP authorization amount. <p>Between agencies - CIP receipts in operating appropriation: For all line items:</p> <ul style="list-style-type: none"> ▪ Operating appropriation must be restricted. ▪ Establish RSA using unbudgeted capital appropriation structure for appropriation term. ▪ Expenditures are limited to the operating Interagency CIP authorization. <p><u>Unbudgeted - within or between agencies</u> For all line items:</p> <ul style="list-style-type: none"> ▪ Establish RSA using unbudgeted capital appropriation structure for appropriation term. ▪ Expenditures are limited to the RSA amount.
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RSA

Option to Use Capital Appropriation Structure for CIP Receipts

Capital Appropriation Within Same Agency

Budgeted - CIP Receipt Authorization in Operating Budget

- Restrict operating budget expenditure and receipt authorization using transaction code 520-10 (Budget Restriction).
- RSA form need not be used; however, the agreement for reimbursement must be documented.
- Expend from current year collocation codes within existing capital appropriation structure up to the operating CIP authorization amount.
- Include personal services costs from the existing capital appropriation structure when reporting operating budget expenditures for prior year actuals and current year authorized.

Capital Appropriation Between Different Agencies

Budgeted - CIP Receipt Authorization in Operating Budget

- Restrict operating budget expenditure and receipt authorization using transaction code 520-10 (Budget Restriction).
- Establish RSA using unbudgeted capital appropriation structure for the appropriation term.
- Expend from current year collocation codes within unbudgeted capital appropriation structure. Expenditures are limited to the operating CIP authorization.
- Include personal services costs from the unbudgeted capital appropriation structure when reporting operating budget expenditures for prior year actuals and current year authorized.

Capital Appropriation Within Same Agency or Between Agencies

Unbudgeted - CIP Receipt Authorization NOT in Operating Budget

- Establish RSA using unbudgeted capital appropriation structure for the appropriation term.
- Expend from current year collocation codes within unbudgeted capital appropriation structure. Expenditures are limited to the RSA amount.
- Include personal services costs from the unbudgeted capital appropriation structure when reporting operating budget expenditures for prior year actuals and prior year final authorized.
- Include CIP receipts in future year budget requests.

Documentation Required (continued)	<p>C. AKSAS Restricted Revenue Codes for Servicing Agency RSAs from Operating Appropriations Use Interagency Receipts accounts under 51015 (fund source code 1007).</p> <p>RSAs from Capital Appropriations Use Capital Improvement Projects (CIP) Receipts accounts under 51200 (fund source code 1061).</p>
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AKSAS Restricted Revenue Account Codes for RSAs

Department	Operating 51015 Interagency Receipts	Capital 51200 CIP Receipts
Administration	59020	59021
Community & Economic Development	59080	59081
Corrections	59200	59201
Education & Early Development	59050	59051
Environmental Conservation	59180	59181
Fish & Game	59110	59111
Governor's Office	59015	59016
Health & Social Services	59060	59061
Labor & Workforce Development	59070	59071
Law	59030	59031
Military & Veterans Affairs	59090	59091
Natural Resources	59100	59101
Public Safety	59120	59121
Revenue	59040	59041
Transportation & Public Facilities	59250	59240
Court System	59410	59411
Legislative Affairs	59310	59311
Legislative Audit	59330	59331
Legislative Finance	59320	59321
Ombudsman	59300	59301
University of Alaska	59450	59451

<p>Documentation Required (continued)</p>	<p>Additional Documentation</p> <p>Attach copies of AKSAS RSA documents that show encumbrances to be established (AKSAS transaction codes 140-10 Add RSA, and for amendments 140-20 Change RSA or other AKSAS documentation demonstrating the commitment of funds).</p> <p>Submit any supporting documentation that would add clarity to the request.</p> <p>For capital appropriations, attach photocopies of the page(s) of the appropriation bill.</p> <p>Note: Exceptions to the AKSAS RSA process and the RSA form are listed on Pages 18 and 19.</p>
<p>Review Criteria</p>	<p>All RSAs must comply with AS 37.07.080(e), AS 36.30.730, and 2 AAC 12.700.</p> <p>By law, the requesting agency must have the authority to obtain the service and an appropriation that may be used for the purpose.</p> <p>The service being provided must be within the statutory functions or responsibilities of the servicing agency.</p> <p>Alaska Budget System (ABS) For future budget requests, OMB recommends:</p> <ul style="list-style-type: none"> ▪ Requesting agency document planned interagency expenditures in the expenditure detail change record (will show on Interagency Services Report). ▪ Servicing agency document the restricted revenue in the revenue detail change record and corresponding expenditures in the expenditure detail change record.

Reimbursable Service Agreement (RSA) AKSAS RSA Process and RSA Form Exceptions

All reimbursable service agreements or other agreements used to finance the provision of a service must meet the requirements of AS 37.07.080 (e). The following reimbursable services do not require OMB approval and are exceptions to the required use of the AKSAS RSA process (Agency Journal Entry AJE 430-40 will be used).

RSA Form Required - Amount Not Limited
Department of Administration - Core Services Division of Finance Division of General Services Information Technology Group Division of Personnel Retirement and Benefits Division of Risk Management

The RSA form is not required for the following exceptions. The AJE 430-40 may be used for either revenue/expenditure or expenditure/abatement transfers.

AAM 40.010 defines the allowable uses for abatements.

Agencies must budget for material and recurring interagency receipts to avoid expenditure/abatement transfers.

No RSA Form - \$100,000 Limit
Purchased service can not exceed \$100,000 annually.
All Departments Travel reimbursements Mental health transports Other immaterial miscellaneous reimbursements (e.g., shared copy charges, subscriptions, and memberships)
Department of Administration Divisions of Personnel & Finance- Employee Training Pilot insurance coupons Surplus property transfers
Department of Community & Economic Development License Fees
Department of Environmental Conservation Wastewater treatment certificate (user fees) Oil & Hazardous Substance Release Prevention & Response Fund - State employee salary costs

No RSA Form - \$100,000 Limit (continued)

Department of Education & Early Development

Record storage boxes

Donated food commodities

Governor's Office

Service award pins

Notary fees

Sale of Election Laws Handbook

Sale of voter lists/computer tapes

Department of Labor & Workforce Development

OSHA fines

OSH Certificates of Fitness

OSH Training Program Certificates

Mechanical Inspection Certification

Department of Natural Resources

Purchase of maps

Department of Public Safety

Employee security badges

Employee identification badges

Finger printing

Alaska Police Standards Basic Certification

Plan review fees (fire inspection)

Department of Transportation and Public Facilities

Marine Highway Transportation Requests (STRs)

Minor building repairs

Legislative Affairs

Legislative teleconference

Legislative bills/daily journals

No RSA Form - Amount Not Limited

Department of Transportation

Leasing

State Equipment Fleet (SEF)

Department of Corrections

Correctional Industries (all industry transfers)

RSA Authorized Budget (AB) Transaction Codes Quick Reference

Original RSA

Original Value > \$100,000	Budgeted RSA	OMB Approval	AKSAS AB Transaction Code	
Y or N	Y	N	AB 520-23	Budgeted RSA
N	N	N	AB 520-53	Unbudgeted RSAs < \$100,000
Y	N	Y	AB 520-50	Budgets - Original, supplemental, revised program

Amendments

Increases				
Budgeted RSA Unbudgeted Increase > \$100,000		OMB Approval	AKSAS AB Transaction Code	
N		N	AB 520-53	Unbudgeted RSAs < \$100,000
Y		Y	AB 520-50	Budgets - Original, supplemental, revised program
Unbudgeted RSA Cumulative Total of Original & Amendments > \$100,000				
N		N	AB 520-53	Unbudgeted RSA < \$100,000
Y		Y	AB 520-50	Budgets - Original, supplemental, revised program
Change Grants Line Authorization	Budgeted or Unbudgeted	Y	AB 520-50	Budgets - Original, supplemental, revised program

Budgeted RSA means the requesting agency has, by law, the authority to obtain or provide a service and has an appropriation that may be used for that purpose; and the Servicing agency has sufficient interagency receipt authority.

Note: Refer to AKSAS Handy Guide for prior year transaction codes.

Payment Process

☐

Execute RSA (145-90 or 145-95)

☐

Agency Journal Entry (430-40)

☐

Other _____

Requesting Agency

BRU

Component

ADN #

Servicing Agency

BRU

Component

ADN #

I. Project or program title:

II. The servicing agency agrees to provide the requesting agency with the following service(s):

III. Terms and mechanics of reimbursement:

Billing Address:

☐

Payment upon approval

☐

Payment upon receipt of interagency billing

☐

Payment upon completion of service(s)

☐

Other (Specify) _____

Commencement date

Completion date

Billing RD code

Phone

IV. Servicing agency cost based on:

☐

Itemized costs of service(s) provided

☐

Cost allocation schedule (description of allocation methodology must be attached)

V. Schedule of maximum costs to be incurred by the Servicing Agency:

	Original Agreement	Previous Amendment(s)	This Amendment	Total
Personal Services	\$ _____	\$ _____	\$ _____	\$ 0.00
Travel	\$ _____	\$ _____	\$ _____	\$ 0.00
Contractual	\$ _____	\$ _____	\$ _____	\$ 0.00
Supplies	\$ _____	\$ _____	\$ _____	\$ 0.00
Equipment	\$ _____	\$ _____	\$ _____	\$ 0.00
Grants	\$ _____	\$ _____	\$ _____	\$ 0.00
Total	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

VI. Budgeting and accounting information :

Servicing Agency may not change line items without approval of Requesting Agency ☐

Requesting agency

This agreement is budgeted

☐

No

☐

Yes

If yes, in FY ☐

Operating budget page _____

Continuing funds

☐

No

☐

Yes

Capital budget page _____

1. Financial coding to be charged

Appropriation Cite _____

2. Open Item # or Batch # (RS, EN, or AJE)

Appropriation Cite _____

4. Federal funds

☐

No

☐

Yes

Amount _____

3. Date funds lapse _____

Federal Agency/Program/CFDA No./ Grant/Contract No. _____

Federal Pass Through

☐

Yes

Servicing Agency

This Agreement is budgeted

☐

No

☐

Yes

If Yes, in FY ☐

Operating budget page _____

Capital budget page _____

AR _____ CC _____ PR _____ LC _____ GR _____ OR _____

VII. Approvals & Certification: The requesting agency and servicing agency agree to the terms and conditions above. In addition, the requesting agency certifies that sufficient funds are encumbered to pay this obligation or that there is a sufficient unencumbered balance in the appropriation cited to cover this obligation. I am aware that to knowingly make or allow false entries or alterations on a public record, or knowingly destroy, mutilate, suppress, conceal, remove or otherwise impair the verity, legibility or availability of a public record constitutes tampering with public records punishable under AS 11.56.815-820. Other disciplinary action may be taken up to and including dismissal.

Requesting Agency Authorized Signature

Printed Name

Date

Servicing Agency Authorized Signature

Printed Name

Date

OMB Authorized Signature

(As applicable)

Printed Name

Date

Reconciliation Authorized & Management Plan

Purpose	<p>The Reconciliation RP contains transactions that establish an agency's initial authorization and its subsequent management plan for the year. The reconciliation process ensures that all appropriations are recorded in the accounting (AKSAS) and budget systems (ABS) and any necessary adjustments are made. OMB receives the conference committee transactions from the Legislative Finance Division. The conference committee transactions are recorded in AKSAS through the Auto-AB¹ process. Appropriations not recorded through the Auto-AB process are recorded during the reconciliation process.</p> <p>There are two phases to the process, creation of the Authorized Budget and the agency's Management Plan for the current year. The Authorized budget reflects all legislative appropriations and vetoes for the current fiscal year.</p> <p>The Management Plan reflects the agency's operating decisions for the current fiscal year. Factors that may influence these decisions are new program developments, legislative funding decisions and management priorities.</p> <p>The information presented here is an overview of the Reconciliation RP process. OMB issues detailed Reconciliation RP instructions annually.</p>
Approval Requirements	<p>All transactions related to the Reconciliation RP must be approved by OMB, even though some aspects of the Reconciliation RP would normally fall under the OMB revised program delegation to Commissioners; for instance, line item transfers.</p>
Documentation Required	<p>Although departments may submit a separate cover memo, it is not necessary because the change records will be documented in ABS. For each change record, this description must provide the same level of detail established for revised programs requiring OMB approval. OMB will provide Legislative Finance with the Change Record with Description Report after the Reconciliation RP is approved.</p> <p>Authorized Budget (AB) Screen Print Provide AKSAS screen prints of the revised program AB documents to OMB. The narrative section must list the agency document number and the appropriation number(s) AR at the total control</p>

¹ The Department of Administration, Division of Finance and the Office of Management and Budget send out instructions about the Auto-AB process.
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<p>Documentation Required (continued)</p>	<p>level. The total control level is the allocation level or the appropriation level for appropriations that do not have allocations. Departments may enter additional information as space allows. Separate ABs are submitted to record the Authorized and Management Plan; often several for each phase.</p> <p>Transaction Types The Authorized budget may include the following transaction types:</p> <ul style="list-style-type: none"> • Unallocated and miscellaneous reduction (or increase) spreads • Position adjustments • Fiscal notes, vetoes, language sections and other appropriations. • Labor cost distribution. <p>The Management Plan budget may include the following transaction types:</p> <ul style="list-style-type: none"> • Transfers of funding between line items or allocations • Position adjustments <p>Refer to the AKSAS and ABS manuals for the proper transaction types to record Authorized and Management Plan transactions.</p> <p>ABS Personal Services Module There is a Personal Services Module associated with Management Plan that must balance to the personal services expenditure line within an allocation/component.</p>
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Capital Project Scope Change

Purpose	<p>Changing the scope of a capital project due to unforeseen circumstances.</p> <p>This revised program allows changes to the project scope as described in the project backup information.</p>
Approval Requirements	<p>Projects must be implemented as described in the appropriation/allocation language.</p> <p>The proposed scope change cannot change characteristics of the project that were the principal reason(s) for the capital project to receive an appropriation.</p> <p>OMB must approve all capital project scope changes.</p>
Documentation Required	<p>Agency Request Memorandum to OMB Analyst Provide the following information as applicable:</p> <p>Explain the basic intent of the project. Describe how the project scope change will meet the intent of the project as envisioned at the time of the appropriation. For example, the original project scope was construction of ramps and docks to loading/unloading access to a side loading ferry. The scope change may be to allow for a front/back loading ferry. The basic intent of providing a facility for loading/unloading ferries is unchanged.</p> <p>What aspect of the original project scope will not be carried out? Explain why. Estimate the projected cost of this aspect of the project.</p> <p>What is being added to the project scope? Explain why. Estimate the cost of this addition.</p> <p>Explain how funds will be used to implement the changes.</p> <p>Provide information on the history of the project.</p> <p>Cite the Chapter, SLA, page, and line of the appropriation, and attach photocopies of the page(s) of the appropriation bill.</p> <p>Supporting Documentation Attach copy of original appropriation backup. Submit any supporting documentation that would clarify the request.</p>

Review Criteria	The intent or purpose of the capital project cannot fundamentally change, and cannot conflict with the specific project description contained in the appropriation bill and backup materials

Legislative Revised Program (RPL)

Purpose	<p>Increase an expenditure authorization as a result of the availability of new or additional revenues. Generally, this occurs during the interim between legislative sessions. Depending on the timing of the supplemental process, revised programs may be needed during a legislative session.</p> <p>Authority: AS 37.07.080(h), and specific language appropriations bills</p>
Approval Requirements	<p>Requests are limited to the fund sources specified in a language section of an appropriation bill. Generally this language section has been titled "Federal and Other Program Receipts" and has been in each of the primary appropriations bills (operating, mental health, and capital). This section authorizes the types of RPLs that may be submitted to Legislative Budget and Audit during the ensuing fiscal year.</p> <p>OMB will review all requests. Requests approved by OMB will be forwarded to the Legislative Finance Division for consideration by Legislative Budget and Audit Committee (LB&A).</p> <p>OMB will notify departments of RPL submission deadlines. Generally, the Legislative Finance Division and LB&A require OMB to submit requests two weeks prior to a LB&A meeting.</p>
Documentation Required	<p>RPL Request Form - See example form on Page 28</p> <p>The example form lists the most common questions raised by OMB and LB&A. The applicability of questions varies depending upon the nature of the individual RPL.</p> <p><u>Note: The questions on the example should not appear on the submitted RPL request.</u></p> <p>Items of particular concern are whether non-general fund increases will create an obligation to provide services that must later be funded through general funds, knowing the details of new positions requested, and pass-through grant recipients.</p> <p>If the RPL proposes a new state program, LB&A may prefer to have it reviewed by the appropriate Finance Subcommittee before acting on the request.</p> <p>Submit the RPL Request Form electronically via e-mail attachment to your OMB analyst.</p>

<p>Documentation Required (continued)</p>	<p>Operating Appropriation Additional authorization requested through an RPL may be applied only to a single fiscal year. For example, if an unexpected federal grant is awarded to an agency covering the period May to December, two RPLs should be prepared - one for the period May to June 30, and the other from July 1 to December.</p> <p>Depending on the timing of the receipts or work to be performed, alternative approaches include: May to June 30 portion - Supplemental request July to December portion - Budget amendment request</p> <p>Supporting Documentation Submit any supporting documentation (contracts, memos, etc.) that would clarify the request.</p> <p>If LB&A approves the request, submit an Authorized Budget (AB) Screen Print For increases to existing appropriations, use Transaction Code 520-50 and budget type RPG (Revised Program).</p> <p>The narrative section of the document should identify the ADN, and the appropriation number(s) (AR) at the total control level. The total control level is the allocation level, or the appropriation level for appropriations that do not have allocations. (Departments may enter additional information as space allows.)</p>
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**Department of
Division, BRU or Component**

Subject of RPL: Brief program title	ADN/RPL #: XX-X-XXXX
Amount requested: \$ total	Appropriation Authority: Ch___ SLA ___ Sec ___ pg ___ ln ___
Funding source: \$fed, \$gf, \$etc. Operating or Capital	Statutory Authority: AS

PURPOSE

- 2-3 sentences that summarize how will funding be used, why the funds are needed, what problem will be solved, who will benefit and what is the source of the funds (e.g., particular federal program).

PREVIOUS LEGISLATIVE CONSIDERATION

- Did Finance committees consider this subject?
- Amount already appropriated for this purpose?
- Is intent language in appropriation bill?
- Have previous RPLs for this activity or project been considered?

TIMING ISSUES

- Why isn't the funding in the current budget?
- Is the funding unanticipated?
- Is documentation of the funding available?
- Are the funds in-hand, imminent or speculative?
- Is there a signed approval or contract (date)?
- When are funds available and when do they lapse?
- Why is approval needed now?
- What are the consequences of delay or disapproval?
- How does this program or funding interface w/ federal cycle?

BUDGETARY ISSUES

- Does this funding fit into long-term plans, missions and measures of the affected program?
- Are efficiency measures available for the additional expenditure (e.g., cost per client)?
- What is the line item distribution of the proposed expenditure?
- Has the department already been spending these funds?
- What are the current and future budget impacts?
- Will there be future pressure for GF?
- Is there a possibility of replacing existing GF? If so, how much?
- What is the impact on positions or staff months? Location?
- What positions are to be funded? Existing or new positions?
- If there was excess receipt authority last year, explain why that isn't the case now.
- Will continuing funding be requested in the next budget?
- Over what period will the funds be spent?
- What impact on indirect cost recovery or fees for services?
- Are there considerations in addition to general fund impacts?
- Provide information about other funding source(s).

Agency Contact and Telephone:

OMB Approved: